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JUL 14 2005

Docket No.: 742158-8

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of

Takahiro KUME et al

Serial No. 10/642,280

Filed: August 18, 2003

For: POLISHING SHEET AND
POLISHING WORK METHOD

) Confirmation No. 2447

) Group Art Unit: 1772

) Examiner: A.A. Chevalier

) Dated: July 14, 2005

AMENDMENT

MAIL STOP AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed March 16, 2005, please amend the above-identified patent application as follows.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 6 of this paper.

CERTIFICATE OF MAILING OR TRANSMISSION

I hereby certify that this correspondence is being facsimile transmitted to the USPTO at (203) 872-2306, on July 14, 2005.

Linda Swink
Linda Swink

W665336.1

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PAGE 3/10 * RCVD AT 7/14/2005 4:05:09 PM [Eastern Daylight Time] * SVR:USPTO-EFAXF-1/1 * DNIS:8729306 * CSID:866 741 0075 * DURATION (min-ss):02:56

U.S. Serial No. 10/642,280
Amendment
Response to OA dated March 16, 2004

Att. Docket No.: 742158-8

Independent claim 8 includes all of the aforementioned limitations discussed with respect to amended claim 1 and is therefore patentable at least by reasons of these limitations.

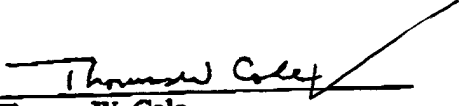
The balance of the claims 9, 10, 11, 12, 13, 14, 15, 16, 17 and 18 are each patentable at least by reason of their ultimate dependency upon amended claim 8.

Finally, new claims 21 and 22 are patentable not only for their dependency on claims 1 and 8, but for their recitation that the average diameter of the large foam cells is "multiples of" the average diameter of the fine foam cells, a limitation which is supported not only by Figures 1 and 2, but by the microphotographs of Figures 9-11.

Now that all the claims are believed to be patentable, the prompt issuance of a Notice of Allowance and Issue Fee Due is hereby earnestly solicited.

The Commissioner is authorized to charge any overage or shortage of fees connected with filing of this Amendment to Deposit Account No. 19-2380.

Respectfully submitted,


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